

Joint Legislative Audit Committee Office of the Auditor General



FINANCIAL AUDIT REPORT

AUDIT OF STATEMENT OF FEDERAL LAND PAYMENTS

FOR THE STATE OF CALIFORNIA

FOR THE PERIODS

OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

REPORT TO THE CALIFORNIA LEGISLATURE

REPORT OF THE

OFFICE OF THE AUDITOR GENERAL

TO THE

JOINT LEGISLATIVE AUDIT COMMITTEE

1011

AUDIT OF STATEMENT OF FEDERAL LAND PAYMENTS FOR THE STATE OF CALIFORNIA

FOR THE PERIODS
OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978
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JUNE 1980



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California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

S. FLOYD MORI

1011

SENATORS

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ASSEMBLYMEN

S. FLOYD MORI

DANIEL BOATWRIGHT

LEROY GREENE

BRUCE NESTANDE

June 25, 1980

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Statement of Federal Land Payments for the State of California.

Respectfully submitted,

S. FLOYD MORI

Chairman, Joint Legislative

Audit Committee

Attachment

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AUDITOR'S OPINION

We have examined the Statements of Federal Land Payments of the State of California (the Statements) covering the periods October 1, 1977 through September 30, 1978 and October 1, 1978 through September 30, 1979. Our examination was made in accordance with (1) the standards for audit of governmental organizations, programs, activities, and functions issued by the Comptroller General of the United States, as they apply to financial and compliance examinations, and (2) the Audit Guide for Bureau of Land Management Payments in Lieu of Taxes Program prepared by the Office of the Inspector General, U. S. Department of the Interior, and accordingly, included such tests of the accounting records and other data, and such other auditing procedures as we considered necessary in the circumstances.

The Statements were prepared on the basis of cash disbursements made by the State of California and received by qualified local governmental subdivisions thereof during the periods mentioned in the preceding paragraph under 31 U.S.C. 1601 et seq. This basis of reporting Federal land payments is prescribed by U. S. Department the Interior Rules and Regulations of (42 FR 1881.0-5), and is in accordance with the provisions of the October 16, 1978 Comptroller General of the United States Decision (B-167553), and as such the Statements are not intended to be presented in conformity with generally accepted accounting principles. This report is intended solely for filing with governmental agencies and is not intended for any other purpose.

In our opinion, the Statements present fairly the payments made by the State of California and received by qualified local governmental subdivisions thereof under 31 U.S.C. 1601 et seq., in accordance with the regulatory requirements on the basis of accounting described in the preceding paragraph, which basis has been applied in a manner consistent with that of the preceding year.

Assistant Auditor General

Date: June 13, 1980

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

(1	اں نے										
	KECUMMENDED FOR ACCEPTANCE	283	-0-	881,224	3,036,496	363,073	1,476,533	9,171	394	103,270	\$24,108,749
	RECOMMENDED ADJUSTMENTS	0-	0-	o o	0	0	0	0-	0-	ᅌ	-0-\$
	TOTAL	283	0	1,354	3,036,496	363,073	1,476,533	9,171	394	103,270	\$-0- \$24,108,749
FWS	REVENUE SHARING	0-	-0-	0-	-0-	0	-0-	0	0-	쉬	\$-0 - \$24
OF PAYMENT FERC	POWER	-	o <mark>-</mark>	-	0	-	o <mark>,</mark>	0	-	쉬	/p -0-\$
ND TYPE OF BLM	SALE MATERIALS	-0-	-0-	0-	0-	0-	0	0-	0-	-0-	/p -0-\$
FEDERAL AGENCY MAKING PAYMENT AND TYPE M BLM BLM BLM TAX OF COATING	BANKHEAD- JONES	-0-	0-	0-	-0-	0-	0-	0-	0-	0-	\$-0 -
ENCY MAKING BLM	SEC. SEC.	283	0	1,354	1,490	1,352	1,590	17	394	42	147,600
ERAL AGE	•	-	0-	0-	-0-	400	o <mark>-</mark>	0	0	0	\$28,158 \$147,600
FEDI BLM	MINERAL	-	o¦	o¦	o <mark>-</mark>	o <mark>-</mark>	o o	-	o¦	· 이	/ ₂ -0-\$
USFS	BANKHEAD- JONES	þ	-0-	0	0	þ	þ	þ	0	0	\$-0- 2
USFS	FORESTS *	þ	0	879,870	3,035,006	361,321	,474,943	9,154	o <mark>-</mark>	103,228	, 932, 99 <u>1</u>
	LOCAL UNIT	051050049 STANISLAUS CO	051051050 SUTTER COUNTY	051052051 TEHAMA COUNTY 879,870	051053052 TRINITY CO 3	051054053 TULARE COUNTY 361,321	051055054 TUOLUMNE CO 1,474,943	051056055 VENTURA CO	051057056 YOLO COUNTY	051058057 YUBA CO	b/ TOTALS \$23,932,991

* INCLUDES PAYMENTS UNDER ACT OF 5/23/08 FOR 40 STATES SUPERIOR NATIONAL FOREST APPLICABLE FOR ONLY MINNESOTA AND THE ENABLING ACT APPLICABLE ONLY TO ARIZONA AND NEW MEXICO.

a/State of California does not receive payments under this law.

D/Provisions of California Government Code Section 29484 excludes 50 percent of payments received under the U.S. Forest Service
Program from use in PILT calculations; accordingly, payments reported reflect 50 percent of payments received.

C/Provisions of California Education Code Sections 12304-5 and 12320 exclude payments received under the Mineral Leasing Act from use in PILT calculations; accordingly, payments received under this act are not reported.

d/Provisions of Federal Law 61 Stat. 681, 30 U.S.C. 603 and 41 Stat. 1072, 16 U.S.C. 810 exclude payments received under this law from use in PILT calculations; accordingly, payments received are not reported.

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

	USFS	USFS	FEDE BLM	RAL AGE	NCY MAKIN	FEDERAL AGENCY MAKING PAYMENT AND TYPE BLM BLM BLM BLM	R	PAYMENT FERC	FWS			
LOCAL UNIT	FORESTS *	BANKHEAD- JONES	MINERAL	SEC.	SEC. SEC.	BANKHEAD- JONES	SALE MATERIALS	POWER SALES	REVENUE SHARING	TOTAL	RECOMMENDED ADJUSTMENTS	RECOMMENDED FOR ACCEPTANCE
052038001 SAN FRANCISCO	0	0-	0-	-0-	0	0	0-	o o	- 0-	-0-	o¦	-
051039038 SAN JOAQUIN CO	0	0	þ	0-	0	0	0	o¦	0	-0-	0 -	-
051040039 SAN LUIS 0BIS	3,074	0	0	-0-	11,891	0	0	o¦	0-	14,965	- 0-	14,965
051041040 SAN MATEO CO	þ	0	ó	-0-	0	0	o o	þ	þ	0-	o <mark>,</mark>	-
051042041 SANTA BARBARA	10,210	0	þ	-0-	109	0-	0-	o o	o o	10,319	¦	10,319
051043042 SANTA CLARA CO	-0-	o-	þ	-0-	194	0-	0-	o o	þ	194	0-	194
051044043 SANTA CRUZ CO	0-	- 0-	þ	-0-	0	-0-	0-	o o	- 0	-0-	o <mark>-</mark>	o <mark>,</mark>
051045044 SHASTA CO	1,515,382	0-	0	-0-	1,983	þ	þ	þ	-0- 1,	1,517,365	þ	1,517,365
051047045 SIERRA CO	656,463	0-	ó	-	252	0	o o	o o	o o	656,715	0	656,715
051047046 SISKIYOU CO	3,938,059	0	0-	-0-	5,018	o <mark>,</mark>	0-	o o	-0- 3,	3,943,077	0-	3,943,077
051048047 SOLANO COUNTY	þ	0,	0-	-0-	0-	0-	0-	-	0-	0-	-	0-
051049048 SONOMA COUNTY	-0-	0-	0-	0-	61	0-	0	0-	0-	61	o <mark>-</mark>	61

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

	RECOMMENDED FOR ACCEPTANCE	667,497	7,043	450	566,566	3,473	522,903	2,347,711	29,196	0	8,230	103,723	24,011
	RECOMMENDED ADJUSTMENTS	-0-	- 0	-0-	-0-	-0-	-0-	- 0-	0-	o -	-0-	-0-	0-
	TOTAL	667,497	7,043	450	266,566	3,473	522,903	2,347,711	29,196	-0-	8,230	103,723	24,011
	REVENUE SHARING	-0-	-0-	-0-	0-	-0-	-0-	-0- 2	-0-	-0-	-0-	-0-	-0-
PAYMENT FERC	POWER	-0-	-0-	-0-	-0-	-0-	-0-	-0-	0-	-0-	0	0	-0-
OF.	SALE MATERIALS	0	þ	-0-	0	0	-	0	þ	þ	0-	0-	0-
FEDERAL AGENCY MAKING PAYMENT AND TYPE M BLM BLM BLM BLM	BANKHEAD- JONES	0,	0	0	ģ	0	0	0-	0	0-	-0-	-0-	-0-
ENCY MAKING BLM	SEC. SEC.	622	2,125	450	118	0	23	414	3,598	0	8,230	55,621	5,939
RAL AGE	SEC.	2,913	0-	0	0-	-0-	-0-	23	0-	-0-	0-	879	0-
FEDE BLM	MINERAL	0	þ	0	0-	0	0-	0-	0	-0-	-0-	0	o o
USFS	BANKHEAD- JONES	0	0	0	0-	0	0	0	-0-	0-	0-	0-	-0-
USFS	FORESTS *	62,962	4,918	0-	266,448	3,473	522,880	2,347,274	25,598	0	o	47,223	18,072
	LOCAL UNIT	051026026 MONO COUNTY	051027027 MONTEREY CO	051028028 NAPA COUNTY	051029029 NEVADA COUNTY	051030030 ORANGE COUNTY	051031031 PLACER COUNTY	051032032 PLUMAS CO 2	051033033 RIVERSIDE CO	051034034 SACRAMENTO CO	051035035 SAN BENITO CO	051036036 SAN BERNARDINO	051037037 SAN DIEGO CO

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

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	KE CUMMENDED FOR ACCEPTANCE	60,265	157,149	1,684	291,067	1,376,759	55,226	378,189	0	302,679	196,178	585	749,004
	RECOMMENDED ADJUSTMENTS	0-	0	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	0-	o o
	TOTAL	60,265	157,149	1,684	291,067	,376,759	55,226	378,189	-0-	302,679	196,178	585	749,004
	REVENUE SHARING	0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	0
PAYMENT FERC	POWER SALES	0	0	0-	0	0-	þ	ģ	o <mark>-</mark>	0	0	0	-0-
0F	SALE MATERIALS	0-	-0-	0-	0-	0	0	0-	-0-	-0-	0-	-0-	-0-
FEDERAL AGENCY MAKING PAYMENT AND TYPE	BANKHEAD- JONES	-0-	0-	0-	o¦	0-	0-	-0-	-0-	-0-	-0-	-0-	-0-
NCY MAKIN	SEC. SEC. 3	6,286	10,300	1,684	700	-0-	52	123	-0-	3,036	880	585	904
RAL AGE	•	6,401	3,016	o o	0	11,191	0	0	0	0	0	0-	2,724
FEDE BLM	MINERAL LEASING	0-	o <mark>-</mark>	- 0	o <mark>-</mark>	-0	0	þ	0	o <mark>-</mark>	0	-0-	-0-
USFS	BANKHEAD- JONES	-0-	0	0-	0	0	0-	0-	0-	0-	-0-	0-	.
USFS	FORESTS *	47,578	143,833	0-	290,367	1,365,568	55,174	378,066	0-	299,643	195,298	0	745,376
	LOCAL UNIT	051014014 INYO COUNTY	OS1015015 KERN COUNTY	051016016 KINGS COUNTY	051017017 LAKE COUNTY	051018018 LASSEN CO	051019019 LOS ANGELES	051020020 MADERA COUNTY 378,066	OS1O21O21 MARIN COUNTY	051022022 MARIPOSA CO	051023023 MENDOCINO CO	051024024 MERCED COUNTY	051025025 MODOC COUNTY

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

USFS NATIONAL		USFS	FEDE BLM	ERAL AGE B TAYLOR	ENCY MAKIN 3LM GRAZING	5	9F	<u>a</u>	FWS REFUGE			RECOMMENDED
FORESTS B/	<u>aa</u> ∣	BANKHEAD- JONES	MINERAL		SEC. SEC.	BANKHEAD- JONES	SALE MATERIALS	POWER	RE VENUE SHARING	TOTAL	RECOMMENDED ADJUSTMENTS	FOR ACCEPTANCE
0		-	0	o <mark>,</mark>	0	0-	-0-	0-	0-	þ	- 0-	0
\$ 401,591		.	-0-	611	0	-0-	0-	0	\$	402,202	-0-	\$ 402,202
150,593		0-	0-	0-	\$ 359	-0-	0-	0-	0-	150,952	-0-	150,952
302,221		0-	0	-	2,292	- 0	-0-	0-	0	304,513	-0-	304,513
205,771		0	-0-	0	1,091	-0-	-0-	0-	0	206,862	-0-	206,862
74,413		0-	þ	0	246	0-	-0-	-0-	0-	74,659	-0	74,659
0-		0	0-	0-	0	ģ	-0-	-0-	0	-0-	o o	0
1,092,468		0	0-	-	0	o¦	0	-0-	0-	1,092,68	o-	1,092,68
945,855		þ	-0-	0	222	o¦	-0-	-0-	0-	946,077	0	946,077
960,284		-0-	-0-	o¦	15,041	þ	-0-	-0-	0-	975,325	o o	975,325
214,743		þ	0	o [†]	451	0	0	-0-	þ	215,194		215,194
778,591		þ	-0-	0	181	þ	-0	-0-	0	778,772	o o	178,772
0-		-0-	-0-	0-	0,	-0-	0	0-	0-	0	0	ò

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

	RECOMMENDED FOR ACCEPTANCE	264	-0-	750,482	2,451,596	405,522	1,456,129	10,571	09	89,563	\$24,958,056
	RECOMMENDED ADJUSTMENTS	0-	-0-	-0-	-0-	0-	-0-	-0-	-0-	쉬	25 -0-\$
	TOTAL	264	0-	750,482	2,451,596	405,522	1,456,129	10,571	09	89,563	\$-0-\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
	RE VENUE SHAR I NG	o¦	0	o¦	6	0-	٠ ا	0	0	히	\$-0 - \$24
OF PAYMENT FERC	POWER	0	0	-	0	þ	þ	0	0	 	/P -0-\$
TYPE BLM	SALE MATERIALS	0-	-0-	þ	þ	0-	-0-	o o	0	쉬	/ p 0-\$
FEDERAL AGENCY MAKING PAYMENT AND BLM BLM BLM	BANKHEAD- JONES	-0-	0-	0-	0-	-0-	-0-	0-	-0-	-0-	\$-0 <u>-</u>
NCY MAKIN LM	SEC. 15	264	-0-	1,371	1,488	1,363	1,359	11	09	42	\$128,646
ERAL AGE B	SEC.	-	0-	o¦	0	251	0	o o	o¦	0	\$22,781
FEDI BLM	MINERAL LEASING	o <mark>,</mark>	0-	o o	o o	0	0-	o-	o o	쉬	\$-0-\$
USFS	BANKHEAD- JONES	- 0-	o¦	0	-0-	þ	o¦	0	0	0-	\$-0 -
USFS	FORESTS *	þ	þ	749,111	2,450,108	403,908	1,454,770	10,554	þ	89,521	$\frac{6}{806,629}$
	LOCAL UNIT	051050049 STANISLAUS CO	051051050 SUTTER COUNTY	051052051 TEHAMA COUNTY 749,111	051053052 TRINITY CO 2	051054053 TULARE COUNTY 403,908	051055054 TUOLUMNE CO 1	051056055 VENTURA CO	051057056 YOLO COUNTY	051058057 YUBA COUNTY	b/ TOTALS \$24,806,629

^{*} INCLUDES PAYMENTS UNDER ACT OF 5/23/08 FOR 40 STATES SUPERIOR NATIONAL FOREST APPLICABLE FOR ONLY MINNESOTA AND THE ENABLING ACT APPLICABLE ONLY TO ARIZONA AND NEW MEXICO.

a/State of California does not receive payments under this law.

D/Provisions of California Government Code Section 29484 excludes 50 percent of payments received under the U.S. Forest Service
Program from use in PILT calculations; accordingly, payments reported reflect 50 percent of payments received.

C/Provisions of Califoria Education Code Sections 12304-5 and 12320 exclude payments received under the Mineral Leasing Act from use in PILT calculations; accordingly, payments received under this act are not reported.

d/Provisions of Federal Law 61 Stat. 681, 30 U.S.C. 603 and 41 Stat. 1072, 16 U.S.C. 810 exclude payments received under this law from use in PILT calculations; accordingly, payments received are not reported.

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

	RECOMMENDED FOR ACCEPTANCE	-0-	-0-	16,103	-0-	11,869	3 8	þ	1,680,964	553,860	4,815,190	þ	47
0	ACCE			7		~			1,68	55.	4,81		
	RECOMMENDED ADJUSTMENTS	0	.	6	.	0	þ	0	0	-0-	-0-	- 0-	-0-
	TOTAL	0-	-0-	16,103	- 0	11,869	186	0	1,680,964	553,860	4,815,190	-0-	47
FWS	REVENUE SHARING	-0-	-0	0	0-	0	-0-	-0-	-0-	-0-	-0-	-0-	þ
PAYMENT FERC	POWER	0	0	0-	0-	0-	0-	0-	0-	0-	0	0	o o
TYPE OF BLM	SALE MATERIALS	þ	0-	þ	0	0	0	0-	0-	0-	-0-	-0-	0
FEDERAL AGENCY MAKING PAYMENT AND BLM BLM BLM TAXIOD COATING	BANKHEAD- JONES	0-	0-	0-	0-	0-	0-	-0-	0	-0-	- 0-	-0-	0
NCY MAKING	SEC. SEC. 15	0	0-	12,562	0	109	186	0-	1,596	137	4,924	0-	47
RAL AGE	SEC.	0-	0	0	0	0	0-	0	0	-0-	0-	0-	0-
FEDEF BLM	MINERAL LEASING	0	-0-	0-	0	ó	ó	o o	ó	-0-	0-	0-	-0-
USFS	BANKHEAD- JONES	0	0	0	0	0	0-	0-	0	0	0	0-	-0-
USFS	FORESTS *	0	-0-	3,541	0	11,760	0	0-	1,679,368	553,723	4,810,266	þ	þ
2	FO FO TOCAL UNIT	052038001 SAN FRANCISCO	051039038 SAN JOAQUIN CO	051040039 SAN LUIS OBISPO	051041040 SAN MATEO CO	051042041 SANTA BARBARA	051043042 SANTA CLARA CO	051044043 SANTA CRUZ CO	051045044 SHASTA CO 1,6	051047045 SIERRA CO 5	051047046 SISKIYOU CO 4,8	051048047 SOLANO COUNTY	051049048 SONOMA COUNTY

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

	RECOMMENDED FOR ACCEPTANCE	69,733	7,513	446	223,956	2,342	468,614	2,114,839	20,313	0-	7,092	78,357	18,511
	RECOMMENDED ADJUSTMENTS	0-	0	0	.	0	o¦	o¦	0-	0-	-0-	0	-0-
	TOTAL	69,733	7,513	446	223,956	2,342	468,614	2,114,839	20,313	-0-	7,092	78,357	18,511
FWS	RE VENUE SHARING	-0-	0-	0-	0-	0-	6	-0-	-0-	0-	-0-	-0-	0-
OF PAYMENT FERC	POWER SALES	0-	0-	o <mark>-</mark>	0	-0-	o o	0	o o	o o	þ	0	o-
TYPE BLM	SALE MATERIALS	0	0	0	0	0	0	0	0-	0-	0-	-0-	0
FEDERAL AGENCY MAKING PAYMENT AND BLM BLM BLM BLM	BANKHEAD- JONES	o o	0	0-	0	0	0	0	0-	0-	0	-0-	0
INCY MAKING	SEC. SEC.	662	1,827	446	119	0-	28	414	2,609	-0-	7,092	44,796	6,173
RAL AGE	SEC.	1,672	0	0-	0	0	0	22	0-	o¦	0	504	-0-
FEDE BLM	MINERAL	-0-	0-	0-	-0-	-0-	0	-0-	0-	0	-0-	0	-0-
USFS	BANKHEAD- JONES	o¦	0	0	0	0-	o o	o¦	0	0-	-0-	-0-	0-
USFS		67,399	5,686	o o	223,837	2,342	468,586	2,114,403	17,704	o o	0	33,057	12,338
	LOCAL UNIT	051026026 MONO COUNTY	051027027 MONTEREY CO	051028028 NAPA COUNTY	051029029 NEVADA COUNTY	051030030 ORANGE COUNTY	051031031 PLACER COUNTY	051032032 PLUMAS CO 2.	051033033 RIVERSIDE CO	051034034 SACRAMENTO CO	051035035 SAN BENITO CO	051036036 SAN BERNARDINO	051037037 SAN DIEGO CO

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

	USFS	USFS	FEDE BLM	ERAL AGE	ENCY MAKING BLM BCB ATTNC	FEDERAL AGENCY MAKING PAYMENT AND TYPE M BLM BLM BLM BLM BLM	P	PAYMENT FERC	FWS			
LOCAL UNIT	FORESTS	BANKHEAD- JONES	MINERAL LEASING	•	SEC. SEC.	BANKHE AD- JONE S	SALE MATERIALS	POWER	REVENUE SHARING	TOTAL	RE COMMENDED ADJUSTMENTS	FOR ACCEPTANCE
051014014 INYO COUNTY	57,377	0	0	4,274	5,111	0	0	o o	þ	66,762	0-	66,762
051015015 KERN COUNTY	160,103	0	0	1,968	10,846	0-	0-	þ	6	172,917	-0-	172,917
051016016 KINGS COUNTY	ò	0-	0-	þ	1,684	0-	0-	þ	0-	1,684	-0-	1,684
051017017 LAKE COUNTY	230,865	0	0-	ċ	108	0-	-0-	- 0-	0	231,666	ė.	231,666
051018018 LASSEN CO	1,371,840	0	-0-	10,895	0	0-	-0-	-	-0-	1,382,735	0	1,382,735
051019019 LOS ANGELES	66,557	-0-	0	0-	52	0-	0-	-	0-	609*99	0-	609*99
051020020 MADERA COUNTY	418,156	0	0	o o	108	0-	0	0	0	418,264	0	418,264
OS1021021 MARIN COUNTY	0	0	0	0-	0	0-	-0-	0-	0	0	0-	-0-
051022022 MARIPOSA CO	305,495	0-	o !	0-	3,108	0-	0	0	0	308,603	0-	308,603
051023023 MENDOCINO CO	155,167	- 0-	0	0	665	-0-	-0-	o [†]	0-	155,832	-	155,832
OS1024024 MERCED COUNTY	0	0-	0	þ	295	0	0-	o <mark>-</mark>	þ	295	0-	562
051025025 MODOC COUNTY 1,620,617	1,620,617	-0-	0-	2,625	779	0-	0-	ģ	-0-	1,624,021	o <mark>,</mark>	1,624,021

STATE (COMMONWEALTH) OF CALIFORNIA STATEMENT OF FEDERAL LAND PAYMENTS DURING THE PERIOD OCTOBER 1, 1978 THROUGH SEPTEMBER 30, 1979

RECOMMENDED	FOR ACCEPTANCE	-0-	\$ 411,048	174,310	275,838	203,717	59,291	0	1,076,440	1,089,523	1,074,219	170,955	738,938	0
	RECOMMENDED ADJUSTMENTS	0	0	0	·0-	- O-	-0-	-0-	0-	ċ	ė.	0	- O	-0-
	TOTAL	0	411,048	174,310	275,838	203,717	59,291	0	1,076,440	1,089,523	1,074,219	170,955	738,938	0
FWS REFUGE	SHARING	o o	\$	ò	0-	o¦	0-	.	-0-	-0-	-0-	ģ	þ	ċ.
PAYMENT FERC	SALES	ò	þ	0	0	-0-	0	0	0	ò	0	0	0	0
TYPE OF BLM	SALE MATERIALS	0	þ	o <mark>.</mark>	0	0-	-	0	0	-0-	. 0-	- 0-	ė.	-0-
FEDERAL AGENCY MAKING PAYMENT AND BLM BLM TAYLOR GRAZING	BANKHE AU-	0-	0	0	0	ò	0	-0-	0	0-	-0-	0-	þ	0
AL AGENCY MAKING BLM TAYLOR GRAZING	3EC.	0	þ	316	0	819	169	0-	0-	500	13,263	339	124	-
RAL AGEI BI TAYLOR	SEC.	0	\$570	o o	o <mark>,</mark>	ģ	þ	o <mark>,</mark>	o o	ģ	þ	o <mark>,</mark>	þ	0
FEDE BLM	MINERAL LEASING	þ	0	0-	þ	þ	.	0	0	þ	o o	0-	-0-	0
USFS	BANKHEAD- JONES	0	ò	0	0	0	ò	ò	ò	þ	0	0	-0-	0
د	FORESTS B	0	410,478	173,944	275,838	202,898	59,122	0-	1,076,440	1,089,314	1,060,956	170,616	738,814	-0-
Ž	FC LOCAL UNIT	051001001 ALAMEDA COUNTY	051002002 ALPINE COUNTY \$ 410,478	051003003 AMADOR COUNTY	051004004 BUTTE COUNTY	051005005 CALAVERAS CO	OS1006006 COLUSA COUNTY	051007007 CONTRA COSTA CO	051008008 DEL NORTE 1.0	051009009 EL DORADO 1,C	051010010 FRESMO CO 1,C	OSIOIIOII GLENN COUNTY	051012012 HUMBOLDT CO 7	051013013 IMPERIAL COUNTY